



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

[^{F1}PART 12ZD

STATUTORY PARENTAL BEREAVEMENT PAY

[^{F1}167ZZA] ~~liability to make payments~~

- (1) The liability to make payments of statutory parental bereavement pay under section 167ZZ9 is a liability of any person of whom the person entitled to the payments has been an employee as mentioned in subsection (2)(b) of that section.
- (2) The Department must by regulations make provision as to a former employer's liability to pay statutory parental bereavement pay to a former employee in any case where the employee's contract of service with the employer has been brought to an end by the employer solely, or mainly, for the purpose of avoiding liability for statutory parental bereavement pay.
- (3) The Department may, with the concurrence of the Commissioners for Her Majesty's Revenue and Customs, by regulations specify circumstances in which, despite this section, liability to make payments of statutory parental bereavement pay is to be a liability of the Commissioners.]

Textual Amendments

- F1** Pt. 12ZD inserted (22.3.2022) by [Parental Bereavement \(Leave and Pay\) Act \(Northern Ireland\) 2022 \(c. 5\)](#), ss. 2, 5(1)

Modifications etc. (not altering text)

- C1** Pt. 12ZD modified (3.10.2022) by [The Statutory Parental Bereavement Pay \(General\) \(No. 2\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/238\)](#), regs. 1, **11(4)** (with regs. 30-37)
- C2** Pt. 12ZD excluded (3.10.2022) by [The Statutory Parental Bereavement Pay \(General\) \(No. 2\) Regulations \(Northern Ireland\) 2022 \(S.R. 2022/238\)](#), regs. 1, **11(5)** (with regs. 30-37)

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 167ZZ11 is up to date with all changes known to be in force on or before 23 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- C3** Pt. 12ZD modified (3.10.2022) by The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2022 (S.R. 2022/238), regs. 1, **18(1)** (with regs. 30-37)
- C4** Pt. 12ZD modified (2.4.2023) by The Statutory Parental Bereavement Pay (General) Regulations (Northern Ireland) 2023 (S.R. 2023/57), regs. 1, **18(1)** (with regs. 30-37)
- C5** Pt. 12ZD excluded (2.4.2023) by The Statutory Parental Bereavement Pay (General) Regulations (Northern Ireland) 2023 (S.R. 2023/57), regs. 1, **11(5)** (with regs. 30-37)
- C6** Pt. 12ZD modified (2.4.2023) by The Statutory Parental Bereavement Pay (General) Regulations (Northern Ireland) 2023 (S.R. 2023/57), regs. 1, **11(4)** (with regs. 30-37)
- C7** Pt. 12ZD excluded (29.9.2023) by The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023 (S.R. 2023/155), regs. 1, **11(5)**
- C8** Pt. 12ZD modified (29.9.2023) by The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023 (S.R. 2023/155), regs. 1, **18(1)**
- C9** Pt. 12ZD modified (29.9.2023) by The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023 (S.R. 2023/155), regs. 1, **11(4)**
- C10** S. 167ZZ11(1) modified (temp.) (22.3.2022 with effect in accordance with s. 3(1)(2) of the amending Act) by Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 (c. 5), **ss. 3(3)(7), 5(1)**
- C11** S. 167ZZ11(1) excluded (6.4.2022) by The Statutory Parental Bereavement Pay (General) Regulations (Northern Ireland) 2022 (S.R. 2022/167), regs. 1, **25(1)**
- C12** S. 126ZZ11(1) excluded (6.4.2022) by The Statutory Parental Bereavement Pay (General) Regulations (Northern Ireland) 2022 (revoked) 2022 (S.R. 2022/167), regs. 1, **26(b)**
- C13** S. 167ZZ11(1) excluded (3.10.2022) by The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2022 (S.R. 2022/238), regs. 1, **25(1)** (with regs. 30-37)
- C14** S. 167ZZ11(1) excluded (3.10.2022) by The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2022 (S.R. 2022/238), regs. 1, **26(b)** (with regs. 30-37)
- C15** S. 167ZZ11(1) excluded (2.4.2023) by The Statutory Parental Bereavement Pay (General) Regulations (Northern Ireland) 2023 (S.R. 2023/57), regs. 1, **25(1)** (with regs. 30-37)
- C16** S. 167ZZ11(1) excluded (2.4.2023) by The Statutory Parental Bereavement Pay (General) Regulations (Northern Ireland) 2023 (S.R. 2023/57), regs. 1, **26(b)** (with regs. 30-37)
- C17** S. 167ZZ11(1) excluded (29.9.2023) by The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023 (S.R. 2023/155), regs. 1, **26(b)**
- C18** S. 167ZZ11(1) excluded (29.9.2023) by The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023 (S.R. 2023/155), regs. 1, **25(2)**
- C19** S. 167ZZ11(1) excluded (29.9.2023) by The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023 (S.R. 2023/155), regs. 1, **25(1)**

Changes to legislation:

Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 167ZZ11 is up to date with all changes known to be in force on or before 23 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act modified by [S.R. 2019/211 art. 2\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Affecting Order revoked (19.12.2020) without ever being in force by [S.R. 2020/347](#), arts. 1(1), 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 167ZZ10(5) inserted by [2022 c. 5 \(N.I.\) s. 4 Sch. Pt. 2 para. 38](#)
- s. 4C(5)(i)(j) repealed by [2008 c. 1 \(N.I.\) Sch. 4 para. 41\(3\)\(c\)Sch. 6 Pt. 7](#)
- s. 5A para. 2 sum modified by [S.R. 2022/231 art. 4\(4\)](#)
- s. 11A(1)(eb) inserted by [2021 c. 26 Sch. 27 para. 14](#) (This amendment not applied to legislation.gov.uk. The existing section 11A of Act repealed by paragraph 4(2) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57))
- s. 30B(3)(b) word substituted by [S.I. 1995/3213 \(N.I.\) Sch. 2 Pt. 3 para. 14\(b\)](#)
- s. 30B(4)(aa) inserted by [S.I. 2015/2006 \(N.I.\) Sch. 9 para. 3](#)
- s. 30B(4)(aa) word repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 8](#)
- s. 35(1)(e) and word inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(2\)\(a\)](#)
- s. 35(3)(za) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(2\)\(b\)](#)
- s. 45(2A)(a) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 1\(3\)\(b\)](#)
- s. 45(2A)(b) substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 1\(3\)\(c\)](#)
- s. 46(5)(6) added by [2008 c. 13 \(N.I.\) Sch. 3 para. 6\(3\)](#)
- s. 46(5)(a) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 2](#)
- s. 47(4A) inserted by [2008 c. 13 \(N.I.\) s. 81\(6\)](#)
- s. 83A substituted for ss. 83, 84 by [S.I. 1995/3213 \(N.I.\) Sch. 2 Pt. 2 para. 2](#)
- s. 83A(1) words substituted by [2004 c. 33 Sch. 24 para. 90\(a\)](#)
- s. 83A(2) words inserted by [2004 c. 33 Sch. 24 para. 90\(b\)](#)
- s. 83A(3) words inserted by [2004 c. 33 Sch. 24 para. 90\(b\)](#)
- s. 123(1)(ea) inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(2\)\(a\)](#)
- s. 123(1)(ga) inserted by [2010 c. 13 \(N.I.\) s. 5\(1\)\(a\)](#)
- s. 123(1C) inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(2\)\(b\)](#)
- s. 123(6A)(6B) inserted by [2010 c. 13 \(N.I.\) s. 5\(1\)\(b\)](#)
- s. 123A inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(3\)](#)
- s. 123A transfer of functions by [S.R. 2016/76 Sch. 4 Pt. 1](#)
- s. 123A(2) words omitted by [S.R. 2016/76 Sch. 6 para. 38](#)
- s. 123A(4)(b) words omitted by [S.R. 2016/76 Sch. 6 para. 38](#)
- s. 129B-129F inserted (temp. until 31.12.2010) by [2007 c. 2 \(N.I.\) s. 31\(1\)](#)
- s. 134(2A) inserted by [2010 c. 13 \(N.I.\) s. 15\(2\)](#)
- s. 136(4)(ca) inserted by [2010 c. 13 \(N.I.\) s. 15\(6\)](#)
- s. 136(4A) inserted by [2010 c. 13 \(N.I.\) s. 15\(7\)](#)
- s. 146(2A) inserted by [S.I. 2015/2006 \(N.I.\) Sch. 3 para. 3\(c\)](#)
- s. 160(2)(aa) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(3\)\(a\)](#)
- s. 160(9)(da) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(3\)\(b\)](#)
- s. 167ZA(2)(ba) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(4\)\(a\)](#)
- s. 167ZA(3A) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(4\)\(b\)](#)
- s. 167ZB(2)(ba) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(5\)\(a\)](#)
- s. 167ZB(3A) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(5\)\(b\)](#)
- s. 167ZE(2A) inserted by [2015 c. 1 \(N.I.\) s. 12\(3\)\(b\)](#)
- s. 167ZE(2B) inserted by [2015 c. 1 \(N.I.\) s. 12\(3\)\(c\)](#)
- s. 167ZL(2)(ba) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(6\)\(a\)](#)

- s. 167ZL(8)(za) inserted by S.I. 2015/2006 (N.I.) art. 68(6)(c)
- s. 167ZU(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(2)
- s. 167ZU(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(3)
- s. 167ZW(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(4)
- s. 167ZW(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(5)
- s. 167ZY(5) words repealed by 2022 c. 18 (N.I.) Sch. 5
- s. 167ZZ9(2)(ba) inserted by 2022 c. 5 (N.I.) s. 4 Sch. Pt. 2 para. 37
- s. 169A inserted by S.I. 2015/2006 (N.I.) art. 68(7)
- s. 172(4B) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 4(4)
- Sch. 4 Pt. 1 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 1 para. 2A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 4 para. 1A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 4 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4C inserted by 2008 c. 13 (N.I.) Sch. 2
- Sch. 4C para. 7(2)(c) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(b)
- Sch. 4C para. 7(3) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(8)
- Sch. 4C para. 3 omitted by 2012 c. 3 (N.I.) Sch. 3 para. 6(3)
- Sch. 4C para. 7(2)(b) word inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(a)
- Sch. 4C para. 1 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 2 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 5(b) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 6 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(5)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(6)
- Sch. 5 para. 000A1(4) omitted by 2012 c. 3 (N.I.) Sch. 2 para. 3(2)
- Sch. 11 para. 2(i) inserted by S.I. 2015/2006 (N.I.) art. 68(8)(a)
- Sch. 11 para. 9 inserted by S.I. 2015/2006 (N.I.) art. 68(8)(b)